

**IN THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A semiconductor device comprising:  
a pair of substrates ~~and a liquid crystal layer sandwiched by the pair of substrates,~~  
at least one thin film transistor over one of the pair of substrates;  
an insulating layer over the thin film transistor;  
a common electrode over the insulating layer;  
an insulating film on the common electrode;  
a pixel electrode ~~formed on one of the pair of substrates~~ on the insulating film and  
connected to the thin film transistor; and  
a capacitor formed by a common electrode, ~~an oxide film of at least a portion of the~~  
~~common electrode~~ the insulating film, and the pixel electrode ~~formed on the oxide film,~~  
wherein an electric field parallel to the face of the substrates is applied between the pixel  
electrode and the common electrode.

2-19. (Canceled)

20. (New) A device according to claim 1, wherein the common electrode comprises a  
material which can be anodically oxidized.

21. (New) A device according to claim 1, further comprising a liquid crystal layer located between the pair of substrates.

22. (New) A device according to claim 1, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.

23. (New) A semiconductor device comprising:  
a pair of substrates;  
at least one thin film transistor over one of the pair of substrates;  
an insulating layer over the thin film transistor;  
a common electrode over the insulating layer;  
an insulating film on the common electrode;  
a pixel electrode on the insulating film and connected to the thin film transistor; and  
a capacitor formed by a common electrode, the insulating film, and the pixel electrode;  
wherein the common electrode and the pixel electrode have a zig-zag shape, and  
wherein an electric field parallel to the face of the substrates is applied between the pixel electrode and the common electrode.

24. (New) A device according to claim 23, wherein the common electrode comprises a material which can be anodically oxidized.

25. (New) A device according to claim 23, further comprising a liquid crystal layer located between the pair of substrates.

26. (New) A device according to claim 23, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.

27. (New) A method of manufacturing a semiconductor device, comprising:  
forming a resin film on an upper part of a TFT;  
forming a common electrode on the resin film;  
forming an oxide film of the common electrode; and  
forming a pixel electrode covering at least a portion of the oxide film,  
wherein a capacitor is formed by the common electrode, the oxide film of the common electrode, and the pixel electrode.

28. (New) A method according to claim 27, wherein sputtering is used for the step of forming the inorganic film on the resin film.

29. (New) A method according to claim 27, wherein the step of forming the oxide film is an anodic oxidation process in which the applied voltage/voltage supply time ratio is equal to or greater than 11 V/min.

30. (New) A method of manufacturing a semiconductor device, comprising:  
forming a resin film on a TFT;  
forming an inorganic film on the resin film;  
forming a common electrode on the resin film;  
forming an oxide film of the common electrode; and  
forming a pixel electrode covering at least a portion of the oxide film,  
wherein a capacitor is formed by the common electrode, the oxide film of the common electrode, and the pixel electrode.

31. (New) A method according to claim 30, wherein sputtering is used for the step of forming the inorganic film on the resin film.

32. (New) A method according to claim 30, wherein the step of forming the oxide film is an anodic oxidation process in which the applied voltage/voltage supply time ratio is equal to or greater than 11 V/min.